

1 **HOUSE JOINT RESOLUTION NO. 9**2
3 (By Delegate Longstreth)4 [Introduced January 12, 2011; referred to the
5 Committee on Constitutional Revision then the
6 Judiciary.]**FISCAL
NOTE**7
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9
10 Proposing an amendment to the Constitution of the State of West
11 Virginia, amending section one-b, article X thereof, relating
12 to homestead exemption increase; numbering and designating
13 such proposed amendment; and providing a summarized statement
14 of the purpose of such proposed amendment.15 *Resolved by the Legislature of West Virginia, two thirds of*
16 *the members elected to each house agreeing thereto:*17 That the question of ratification or rejection of an amendment
18 to the Constitution of the State of West Virginia be submitted to
19 the voters of the state at the next general election to be held in
20 the year 2012, which proposed amendment is that section one-b,
21 article X thereof, be amended to read as follows:22 **ARTICLE X. TAXATION AND FINANCE.**23 **§1b. Property tax limitation and homestead exemption amendment of**

1 **1982.**

2 Ad valorem property taxation shall be in accordance with this
3 section and other applicable provisions of this article not
4 inconsistent with this section.

5 *Subsection A -- Value; Rate of Assessment; Exceptions*

6 Notwithstanding any other provisions of this Constitution and
7 except as otherwise provided in this section, all property subject
8 to ad valorem taxation shall be assessed at sixty percent of its
9 value, as directed to be ascertained in this section, except that
10 the Legislature may from time to time, by general law agreed to by
11 two thirds of the members elected to each house, establish a higher
12 percentage for the purposes of this paragraph, which percentage
13 shall be uniform as to all classes of property defined in section
14 one of this article, but not more than one hundred percent of ~~such~~
15 the value.

16 Notwithstanding the foregoing, for July 1, 1982, and July 1 of
17 each year thereafter until the values may be fixed as a result of
18 the first statewide reappraisal hereinafter required, assessments
19 shall be made under the provisions of current statutory law, which
20 is hereby validated for ~~such~~ that purpose until and unless amended
21 by the Legislature. Assessment and taxation in accord with this
22 section ~~shall be deemed to be~~ is equal and uniform for all
23 purposes.

24 *Subsection B -- Determination of Value*

1 The Legislature shall provide by general law for periodic
2 statewide reappraisal of all property, which reappraisal shall be
3 related for all property to a specified base year which, as to each
4 ~~such~~ reappraisal, shall be uniform for each appraisal for all
5 classes of property and all counties. In such law, the Legislature
6 shall provide for consideration of: (1) Trends in market values
7 over a fixed period of years prior to the base year; (2) the
8 location of the property; and (3) ~~such~~ other factors and methods as
9 it may determine: *Provided*, That with respect to reappraisal of
10 all property upon the base year of 1980, ~~such~~ reappraisals are
11 deemed to be valid and in compliance with this section: *Provided*,
12 *however*, That with respect to farm property, as defined from time
13 to time by the Legislature by general law, the determination of
14 value shall be according to its fair and reasonable value for
15 farming purposes, as may be defined by general law.

16 The results of each statewide appraisal shall upon completion
17 be certified and published and errors therein may be corrected, all
18 as provided by general law. The first ~~such~~ statewide appraisal
19 shall be completed, certified and published on or before March 31,
20 1985, for use when directed by the Legislature.

21 The Legislature shall further prescribe by general law the
22 manner in which each statewide reappraisal shall be employed to
23 establish the value of the various separately assessed parcels or
24 interests in parcels of real property and various items of personal

1 property subject to ad valorem property taxation, the methods by
2 which increases and reductions in value subsequent to the base year
3 of each statewide reappraisal shall be ascertained, and require the
4 enforcement thereof.

5 *Subsection C -- General Homestead Exemption*

6 Notwithstanding any other provisions of this Constitution to
7 the contrary, the first \$20,000 of assessed valuation of any real
8 property, or of personal property in the form of a mobile home,
9 used exclusively for residential purposes and occupied by the owner
10 or one of the owners thereof as his or her residence who is a
11 citizen of this state and who is sixty-five years of age or older
12 or is permanently and totally disabled as that term may be defined
13 by the Legislature, shall be exempt from ad valorem property
14 taxation, subject to ~~such~~ the requirements, limitations and
15 conditions as shall be prescribed by general law.

16 Beginning July 1, 2013, this exemption shall increase from
17 \$20,000 to \$25,000. Beginning July 1, 2014, this exemption shall
18 increase from \$25,000 to \$30,000.

19 Notwithstanding any other provision of this Constitution to
20 the contrary, the Legislature shall have the authority to provide
21 by general law for an exemption from ad valorem property taxation
22 in an amount not to exceed the first \$20,000 of value of any real
23 property, or of personal property in the form of a mobile home,
24 used exclusively for residential purposes and occupied by the owner

1 or one of the owners thereof as his or her residence who is a
2 citizen of this state, and who is under sixty-five years of age and
3 not totally and permanently disabled: *Provided*, That upon
4 enactment of ~~such~~ the general law, this exemption shall only apply
5 to ~~such~~ the property in any county in which the property was
6 appraised at its value as of January 1, 1980, or thereafter, as
7 determined by the Legislature, and this exemption shall be phased
8 in over ~~such~~ the period of time not to exceed five years from the
9 date ~~such~~ the property was so appraised, or such longer time as the
10 Legislature may determine by general law: *Provided, however*, That
11 in no event shall any one person and his or her spouse, or one
12 homestead be entitled to more than one exemption under these
13 provisions: *Provided further*, That these provisions are subject to
14 ~~such~~ the requirements, limitations and conditions as shall be
15 prescribed by general law.

16 Beginning July 1, 2013, this exemption amount shall increase
17 from \$20,000 to \$25,000. Beginning July 1, 2014, this exemption
18 amount shall increase from \$25,000 to \$30,000.

19 The Legislature shall have the authority to provide by general
20 law for property tax relief to citizens of this state who are
21 tenants of residential or farm property.

22 *Subsection D -- Additional Limitations on Value*

23 With respect to the first statewide reappraisal, pursuant to
24 this section, the resulting increase in value in each and every

1 parcel of land or interest therein and various items of personal
2 property subject to ad valorem property taxation over and above the
3 previously assessed value shall be allocated over a period of ~~10~~
4 ten years in equal amounts annually.

5 The Legislature may by general law also provide for the
6 phasing in of any subsequent statewide reappraisal of property.

7 *Subsection E -- Levies for Free Schools*

8 In equalizing the support of free schools provided by state
9 and local taxes, the Legislature may require that the local school
10 districts levy all or any portion of the maximum levies allowed
11 under section one of this article which has been allocated to ~~such~~
12 the local school districts.

13 Within the limits of the maximum levies permitted for excess
14 levies for schools or better schools in sections one and ten of
15 this article, the Legislature may, in lieu of the exercise of such
16 powers by the local school districts as heretofore provided, submit
17 to the voters, by general law, a statewide excess levy, and if it
18 be approved by the required number of voters, impose ~~such~~ the levy,
19 subject however to all the limitations and requirements for the
20 approval of ~~such~~ the levies as in the case of a district levy. The
21 law submitting the question to the voters shall provide, upon
22 approval of the levy by the voters, for the assumption of the
23 obligation of any local excess levies for schools then in force
24 theretofore authorized by the voters of a local taxing unit to the

1 extent of ~~such~~ the excess levies imposed by the state and so as to
 2 avoid double taxation of those local districts. The Legislature
 3 may also by general law reserve to the school districts ~~such~~ the
 4 portions of the power to lay authorized excess levies as it may
 5 ~~deem~~ consider or determine appropriate to enable local school
 6 districts to provide educational services which are not required to
 7 be furnished or supported by the state. If a statewide excess levy
 8 for the support of free schools is approved by the required
 9 majority, the revenue from ~~such~~ a statewide excess levy shall be
 10 deposited in the State Treasury and be allocated first for the
 11 local obligations assumed and thereafter for ~~such~~ part of the state
 12 effort to support free schools, by appropriation or as the law
 13 submitting the levy to the voters shall require, as the case may
 14 be.

15 The defeat of any ~~such~~ proposed statewide excess levy for
 16 school purposes ~~shall~~ may not in any way abrogate or impair any
 17 local existing excess levy for ~~such~~ that purpose nor prevent the
 18 adoption of any future local excess levy for ~~such~~ that purpose.

19 *Subsection F -- Implementation*

20 In the event of any inconsistency between any of the
 21 provisions of this section and other provisions of this
 22 Constitution, the provisions of this section shall prevail. The
 23 Legislature shall have plenary power to provide by general law for
 24 the equitable application of this article and, as to taxes to be

1 assessed prior to the first statewide reappraisal, to make such
2 laws retroactive to July 1, 1982, or thereafter.

3 *Resolved further,* That in accordance with the provisions of
4 article eleven, chapter three of the Code of West Virginia, 1931,
5 as amended, such proposed amendment is hereby numbered "Amendment
6 No. 1" and designated as the "Homestead Exemption Increase
7 Amendment" and the purpose of the proposed amendment is summarized
8 as follows: "The purpose of this amendment is to increase the
9 homestead exemption from \$20,000 to \$25,000 then to \$30,000."

NOTE: The purpose of this resolution is to increase the
homestead exemption from \$20,000 to \$30,000 by 2011.

Strike-throughs indicate language that would be stricken from
the present Constitution, and underscoring indicates new language
that would be added.